



[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[TD 9745]

RIN 1545-BL43

Minimum Value of Eligible Employer-Sponsored Plans and Other Rules Regarding the Health Insurance Premium Tax Credit; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Final regulations; correcting amendment.

SUMMARY: This document contains corrections to final regulations (TD 9745) that were published in the **Federal Register** on Friday, December 18, 2015 (80 FR 78971). The final regulations are on the health insurance premium tax credit enacted by the Patient Protection and Affordable Care Act and the Health Care and Education Reconciliation Act of 2010, as amended by the Medicare and Medicaid Extenders Act of 2010, the Comprehensive 1099 Taxpayer Protection and Repayment of Exchange Subsidy Overpayments Act of 2011, and the Department of Defense and Full Year Continuing Appropriations Act, 2011.

DATES: This correction is effective **INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER** and applicable December 18, 2015.

FOR FURTHER INFORMATION CONTACT: Shareen Pflanz at (202) 317-4718 (not a toll-free number).

## SUPPLEMENTARY INFORMATION:

### **Background**

The final regulations (TD 9745) that are the subject of this correction are under section 36B of the Internal Revenue Code.

### **Need for Correction**

As published, the final regulations (TD 9745) contains an error that may prove to be misleading and is in need of clarification.

### **List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and recordkeeping requirements.

### **Correction of Publication**

Accordingly, 26 CFR part 1 is corrected by making the following correcting amendment:

### **PART 1—INCOME TAXES**

Paragraph 1. The authority citation for part 1 continues to read in part as follows:

Authority: 26 U.S.C. 7805 \*\*\*

Par. 2. Section 1.36B-3 is amended by revising paragraph (d)(2)(i)(A) to read as follows:

#### **§ 1.36B-3 Computing the premium assistance credit amount.**

\* \* \* \* \*

(d) \* \* \*

(2) \* \* \*

(i) \* \* \*

(A) The enrollment premiums for the month (reduced by any amounts that were refunded); or

\* \* \* \* \*

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